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New Bern vacation rental checklist

Craven County, North Carolina | Rules checked November 6, 2026

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New Bern allows short-term rentals in all zoning districts (industrial zones need a special use permit), with off-street parking and a designated responsible party. Stays pay 6.75% sales tax plus the county's 6% occupancy tax.

> The code still mentions a "registration period" for leased parking. Since 2022, North Carolina towns can't require rental registration; ask the city what it requires now.

Licensing steps

STATE OF NORTH CAROLINA

- [ ] **Know who owes the tax**
  Whoever collects the rent reports the sales and occupancy tax: the platform, your rental agency, or you. Airbnb collects state and county sales tax and all local occupancy taxes on its bookings. If guests pay you directly, register with the Department of Revenue for sales tax and with your county or town for occupancy tax.
  NCDOR business registration: https://www.ncdor.gov/taxes-forms/business-registration
- [ ] **Use a written vacation rental agreement**
  The Vacation Rental Act covers owners and agents renting for vacation stays under 90 days. Have the guest accept a written agreement with the required notices, hold advance payments in a trust account, and keep the home fit and habitable with working smoke and carbon monoxide alarms.
- [ ] **Check your zoning**
  Towns can't require you to register a rental, but they can limit short-term rentals to certain zoning districts, require a zoning permit, and set parking, trash, and safety standards. Pick your area for the local rules.

CRAVEN COUNTY, NORTH CAROLINA

- [ ] **File the occupancy tax**
  If guests pay you directly, file Craven County's occupancy and tourism development tax form with the Tax Collection Division by the 20th of each month.
  Craven County tax form (PDF):
  https://www.cravencountync.gov/DocumentCenter/View/13382/Occupancy-and-Tourism-Development-Tax-Form
- [ ] **Then your town or area**
  Zoning rules and some occupancy taxes are set by each town, and by the county outside town limits. Pick your area.

CITY OF NEW BERN

- [ ] **Plan your parking**
  A whole-house rental (stays under 30 days) needs three off-street spaces, which may be stacked. Renting up to two rooms in a home where the responsible party lives needs two spaces for the owner plus one per rented room. Leased satellite parking can count.
- [ ] **Name a responsible party**
  Designate one person, 18 or older, or a property management company to handle complaints and problems at the rental. Ask the city's development services staff whether you need a zoning permit before you list.

- [ ] **Taxes on each stay**
  Stays under 90 days owe 6.75% sales tax plus the local occupancy tax. Airbnb collects both on its bookings. If guests pay you directly, file sales tax with the Department of Revenue. For direct bookings, file Craven County's 6% occupancy tax with the county Tax Collection Division by the 20th.

Who to contact

Craven County Tax Collection: 252-636-6605

Official sources

UNC School of Government: Occupancy taxes and Airbnb. https://www.sog.unc.edu/node/374926

North Carolina General Assembly: Vacation Rental Act (G.S. Chapter 42A)-
. https://ncleg.gov/EnactedLegislation/Statutes/HTML/ByChapter/Chapter_42A.html

UNC School of Government: Short-term rental regulations after Schroeder-
. https://www.sog.unc.edu/blogs/coates-canons/short-term-rental-regulations-after-schroeder-0

Craven County Tax Department, Tax Collection Division: Occupancy and Tourism Development Tax Form-
. https://www.cravencountync.gov/DocumentCenter/View/13382/Occupancy-and-Tourism-Development-Tax-Form

New Bern (Municode): Code section.
https://library.municode.com/nc/new_bern/codes/code_of_ordinances?nodeId=PTIICOOR_APXALAUS_ARTXISUUSRE_S15-163PAUS